

FYE 2009 Review - Annual Financial Report

School District: Trigg County
 Audit Firm Name: Kem, Duguid & Associates, PSC
 Date: 2/23/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	8,190,410.75	8,309,998.09	-119,587.34	8,309,998.00	0.09	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,790,148.62	-2,790,148.62	0.00	2,790,148.62	
Revenue (State) - 3XXX (Not 3900)	7,244,345.41	7,256,346.11	-12,000.70	10,046,495.00	-2,790,148.89	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	15,434,756.16	18,356,492.82	-2,921,736.66	18,356,493.00	-0.18	
Expenditures-Not including Transfers Out or On Behalf	12,528,861.47	12,597,503.61	-68,642.14	15,389,585.00	-2,792,081.39	
Expenditures-On Behalf	0.00	2,790,148.62	-2,790,148.62	0.00	2,790,148.62	
Total Expenditures	12,528,861.47	15,387,652.23	-2,858,790.76	15,389,585.00	-1,932.77	Refer Pg 12 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures	2,905,894.69	2,968,840.59	-62,945.90	2,966,908.00	1,932.59	
Other Financing Sources - Not Transfers In	3,049.09	3,049.09	0.00	3,049.00	0.09	
Other Financing Sources - Transfers In Only - 52XX Transfers	1,931.72	0.00	1,931.72	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	71,955.57	71,955.57	0.00	71,956.00	-0.43	
Total Other Financing Sources, Uses and Transfers	-66,974.76	-68,906.48	1,931.72	-68,907.00	0.52	
Net Change in Fund Balance	2,838,919.93	2,899,934.11	-61,014.18	2,898,001.00	1,933.11	
Beginning Fund Balance - July 1	2,440,654.78	2,440,654.78	0.00	2,374,147.00	66,507.78	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	5,279,574.71	5,340,588.89	-61,014.18	5,272,148.00	68,440.89	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,790,148.62	-2,790,148.62	0.00	2,790,148.62	Financial Audit Report does not breakout On Behalf Revenues among Fund
On-Behalf Expenditures by Fund	0.00	2,790,148.62	-2,790,148.62	0.00	2,790,148.62	Financial Audit Report does not breakout On Behalf Expenditures among Fund
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	172.90	220.95	-48.05	221.00	-0.05	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,006,225.61	994,382.35	11,843.26	994,382.00	0.35	
Revenue (Federal) – 4XXX	1,117,089.80	1,117,080.68	9.12	1,117,081.00	-0.32	
Total Revenues	2,123,488.31	2,111,683.98	11,804.33	2,111,684.00	-0.02	
Expenditures-Not including Transfers Out and not 0280	2,126,779.85	2,126,779.85	0.00	2,126,781.00	-1.15	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,126,779.85	2,126,779.85	0.00	2,126,781.00	-1.15	
Excess (Deficiency) of Revenues Over Expenditures	-3,291.54	-15,095.87	11,804.33	-15,097.00	1.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	59,063.00	59,063.00	0.00	59,063.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	59,063.00	59,063.00	0.00	59,063.00	0.00	
Net Change in Fund Balance	55,771.46	43,967.13	11,804.33	43,966.00	1.13	
Beginning Fund Balance - July 1	0.00	0.00	0.00	15,318.00	-15,318.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	55,771.46	43,967.13	11,804.33	59,284.00	-15,316.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	1,047.97	1,144.07	-96.10	1,144.00	0.07	
Revenue (State) – 3XXX	185,286.00	185,286.00	0.00	185,286.00	0.00	
Total Revenues	186,333.97	186,430.07	-96.10	186,430.00	0.07	
Expenditures-Not including Transfers Out	152,156.41	155,008.71	-2,852.30	155,008.00	0.71	
Total Expenditures	152,156.41	155,008.71	-2,852.30	155,008.00	0.71	
Excess (Deficiency) of Revenues Over Expenditures	34,177.56	31,421.36	2,756.20	31,422.00	-0.64	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	34,177.56	31,421.36	2,756.20	31,422.00	-0.64	
Beginning Fund Balance - July 1	18,515.61	18,515.61	0.00	101,657.00	-83,141.39	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	52,693.17	49,936.97	2,756.20	133,079.00	-83,142.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	445,031.67	445,047.69	-16.02	445,048.00	-0.31	
Revenue (State) – 3XXX	235,756.00	235,756.00	0.00	235,756.00	0.00	
Total Revenues	680,787.67	680,803.69	-16.02	680,804.00	-0.31	
Expenditures-Not including Transfers Out	751,369.25	683,565.05	67,804.20	683,565.00	0.05	
Total Expenditures	751,369.25	683,565.05	67,804.20	683,565.00	0.05	
Excess (Deficiency) of Revenues Over Expenditures	-70,581.58	-2,761.36	-67,820.22	-2,761.00	-0.36	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-70,581.58	-2,761.36	-67,820.22	-2,761.00	-0.36	
Beginning Fund Balance - July 1	5,258.65	5,258.65	0.00	78,521.00	-73,262.35	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-65,322.93	2,497.29	-67,820.22	75,760.00	-73,262.71	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	651.24	47,605.46	-46,954.22	47,606.00	-0.54	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	651.24	47,605.46	-46,954.22	47,606.00	-0.54	
Expenditures-Not including Transfers Out	-7,098.01	-80,640.75	73,542.74	-80,642.00	1.25	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	-7,098.01	-80,640.75	73,542.74	-80,642.00	1.25	
Excess (Deficiency) of Revenues Over Expenditures	7,749.25	128,246.21	-120,496.96	128,248.00	-1.79	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	46,921.66	0.00	46,921.66	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	-80,481.30	0.00	-80,481.30	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	127,402.96	0.00	127,402.96	0.00	0.00	
Net Change in Fund Balance	135,152.21	128,246.21	6,906.00	128,248.00	-1.79	
Beginning Fund Balance - July 1	0.00	0.00	0.00	-42,786.00	42,786.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	135,152.21	128,246.21	6,906.00	85,462.00	42,784.21	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	5,133,330.00	-5,133,330.00	Refer Pg 42 Financial Audit Report, Debt Services not included in MUNIS AFR
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	5,120,000.00	-5,120,000.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	13,330.00	-13,330.00	
Net Change in Fund Balance	0.00	0.00	0.00	13,330.00	-13,330.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	13,330.00	-13,330.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	18,426,017.35	21,383,016.02	-2,956,998.67	21,383,017.00	-0.98	Refer to differences in Governemental Fund
Total Expenditures - Governmental Funds	15,552,068.97	18,272,365.09	-2,720,296.12	18,274,297.00	-1,931.91	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	2,873,948.38	3,110,650.93	-236,702.55	3,108,720.00	1,930.93	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	119,491.20	-9,843.48	129,334.68	3,486.00	-13,329.48	
Net Change in Fund Balance - Governmental Funds	2,993,439.58	3,100,807.45	-107,367.87	3,112,206.00	-11,398.55	
Beginning Fund Balance - July 1 - Governmental Funds	2,464,429.04	2,464,429.04	0.00	2,526,857.00	-62,427.96	
Ending Fund Balance - June 30 - Governmental Funds	5,457,868.62	5,565,236.49	-107,367.87	5,639,063.00	-73,826.51	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	342,972.08	342,972.08	0.00	342,973.00	-0.92	
Total Operating Revenues	342,972.08	342,972.08	0.00	342,973.00	-0.92	
Expenditures-Not including Transfers Out or On-behalf	880,828.01	901,571.31	-20,743.30	1,051,182.00	-149,610.69	
Expenditures-On Behalf	0.00	149,611.00	-149,611.00	0.00	149,611.00	
Expenditures - Depreciation Only (Fund 81)	0.00	53,341.49	-53,341.49	53,341.00	0.49	
Total Operating Expenses	880,828.01	1,104,523.80	-223,695.79	1,104,523.00	0.80	
Operating Income (Loss)	-537,855.93	-761,551.72	223,695.79	-761,550.00	-1.72	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,804.97	3,061.24	-256.27	3,061.00	0.24	
Revenue (State) – 3XXX	10,387.00	10,387.00	0.00	10,387.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	149,611.00	-149,611.00	149,611.00	0.00	
Donated Commodities – 4550	0.00	24,203.00	-24,203.00	24,203.00	0.00	
Revenue (Federal) - 4XXX, not 4550	563,040.00	569,177.00	-6,137.00	569,177.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	576,231.97	756,439.24	-180,207.27	756,439.00	0.24	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	38,376.04	-5,112.48	43,488.52	-5,111.00	-1.48	
Beginning Net Assets - July 1	362,020.72	362,020.72	0.00	1,591,768.00	-1,229,747.28	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	400,396.76	356,908.24	43,488.52	1,586,657.00	-1,229,748.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	110,968.27	110,968.27	0.00	110,968.00	0.27	
Total Operating Revenues	110,968.27	110,968.27	0.00	110,968.00	0.27	
Expenditures-Not including Transfers Out	131,783.64	175,864.64	-44,081.00	175,865.00	-0.36	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	131,783.64	175,864.64	-44,081.00	175,865.00	-0.36	
Operating Income (Loss)	-20,815.37	-64,896.37	44,081.00	-64,897.00	0.63	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	44,081.00	-44,081.00	44,081.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	44,081.00	-44,081.00	44,081.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	12,892.57	12,892.57	0.00	12,893.00	-0.43	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	12,892.57	12,892.57	0.00	12,893.00	-0.43	
Net Income (Loss)	-7,922.80	-7,922.80	0.00	-7,923.00	0.20	
Beginning Net Assets - July 1	7,922.80	7,922.80	0.00	7,923.00	-0.20	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	453,940.35	453,940.35	0.00	453,941.00	-0.65	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,012,611.65	1,280,388.44	-267,776.79	1,280,388.00	0.44	
Operating Income (Loss) - Proprietary Funds	-558,671.30	-826,448.09	267,776.79	-826,447.00	-1.09	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	576,231.97	800,520.24	-224,288.27	800,520.00	0.24	
Net Transfers In (Out) - Proprietary Funds	12,892.57	12,892.57	0.00	12,893.00	-0.43	
Net Income (Loss) - Proprietary Funds	30,453.24	-13,035.28	43,488.52	-13,034.00	-1.28	
Net Assets, July 1, 2008 - Proprietary Funds	369,943.52	369,943.52	0.00	1,599,691.00	-1,229,747.48	
Net Assets, June 30, 2009 - Proprietary Funds	400,396.76	356,908.24	43,488.52	1,586,657.00	-1,229,748.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	149,611.00	-149,611.00	149,611.00	0.00	Refer Pg 15 Financial Audit Report is reporting \$149,611 in Food Service On Behalf Revenues
Fund 51 - On-Behalf Expenditures	0.00	149,611.00	-149,611.00	149,611.00	0.00	Refer Pg 15 Financial Audit Report is reporting \$149,611 in Food Service On Behalf Expenditure
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	516.04	956,322.87	-955,806.83	955,747.00	575.87	Refer Pg 28-29 Note 4 Financial Audit Report
Depreciation Expense - Fund 81	0.00	53,341.49	-53,341.49	53,341.00	0.49	Refer Pg 15 and 28-29 Note 4 Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,983,840.62	-2,983,840.62	3,007,460.35	-23,619.73	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	193,692.00	-193,692.00	Refer to Pg 37 Note 37 Financial Audit Report is reporting a On Behalf Payments for certain benefits of \$1,856,693 and KTRS contributions of \$1,127,148 for a Total of \$2,983,841
On-Behalf Payments (Audit - KDE Web)	0.00	-2,983,840.62	2,983,840.62	-2,813,768.35	-170,072.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-7.62	7.62	0.00	-7.62	These are not being reviewed at this time
Deductions	516.04	956,322.87	-955,806.83	0.00	956,322.87	
Change Total assets	-516.04	-956,330.49	955,814.45	0.00	-956,330.49	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-516.04	-956,330.49	955,814.45	0.00	-956,330.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	53,341.49	-53,341.49	0.00	53,341.49	
Change Total assets	0.00	-53,341.49	53,341.49	0.00	-53,341.49	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-53,341.49	53,341.49	0.00	-53,341.49	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-7.62	7.62	0.00	-7.62	These are not being reviewed at this time
Total Deductions - Fixed Assets	516.04	1,009,664.36	-1,009,148.32	0.00	1,009,664.36	
Change in Total Fixed Assets	-516.04	-1,009,671.98	1,009,155.94	0.00	-1,009,671.98	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-516.04	-1,009,671.98	1,009,155.94	0.00	-1,009,671.98	